

BOARD OF SELECTMEN

MEETING MINUTES

4/6/10

The Board of Selectmen met in the Town Hall, Joseph F. Bilotta Meeting Room as scheduled with Thomas Alonzo, Paula Bertram, Steven M. deBettencourt, Thomas Mason, Dave Matthews and Town Manager Kerry Speidel present. Meeting opened at 7:02 P.M. with the Pledge of Allegiance

PUBLIC DISCUSSION

ANNOUNCEMENTS

1. **Household Hazardous Waste Day, May 1st, 9:00 AM – 1:00 PM, Devens DPW, 99 Buena Vista Street** – DATE: Saturday, May 3, 2008, 9:00 am -1:00 pm, PLACE: Devens DPW, 99 Buena Vista Street, WHO: Anyone, small business, non-residents, FEE: varies depending on volume & items, Simple Pre-registration: www.MassToss.com or call Tessa at 978-660-6130.

2. **Yard Waste Days – Saturdays – April 24th – May 29th**, at the closed landfill, Youngs Road – Guidelines for disposal of yard waste for Lunenburg residents: The Lunenburg Landfill, off of Youngs Road will be open for consecutive Saturdays APRIL 24TH – MAY 29, 2010, 8:00 a.m. to 4:00 p.m., Acceptable material: grass clippings, bark mulch, wood chips, leaves, brush (with a diameter not to exceed 3 inches ... unlimited length). Shrubbery and plantings; with the same restrictions. Any container; bags, boxes, barrels, trashcans, tarps, flower pots, etc., must be removed and taken by the resident. No household garbage, trash, or rubbish of any kind will be accepted. No materials within the Landfill area; sand, stone, gravel, etc. are to be given away or sold. Access will be restricted to the disposal area. Commercial landscapers will not be allowed to dump. OPEN TO LUNENBURG RESIDENTS ONLY. TRAVEL PERMITTED ONLY ON TOWN EASEMENT. NO TRESPASSING ON TRI-TOWN LANDING CONSTRUCTION SITE.

Chair advised board that we do have one contested race in town (Selectmen) and as such a debate among the candidates has been scheduled for Monday April 26th @ 7:00 PM, Town Hall which will be televised.

Also, expressed appreciation to Monty Tech for printing the Annual Town Meeting Warrant and Town Report.

APPOINTMENTS

1. **7:10 PM – Teen Center, Acceptance of Gift** – Michelle Belleza came before the board as they requested a corporate gift of a donation from Unitil to the Teen Center, Carol Valente and John Dinapoli were present from Unitil and presented a gift of \$2,500 to the Teen Center on behalf of Unitil Corporate.

On behalf of the Board of Selectmen Chair Tom appologized for not knowing in advance what was on the agenda and expressed deepest appreciation for this gift.

2. **7:15 PM – Finance Committee Public Hearing** – Chair, Tom Alonzo turned the meeting over to the Finance Committee for the purpose of convening their Public Hearing per the Town Charter recessed Board of Selectmen @ 7:15 PM, Brian Laffond, Chair Finance Committee opened their meeting @ 7:16 PM. Introduced members of the Finance Committee: Brian Laffond, Chair, Marilyn Stokes, Vice Chair, Mark Erickson, John Male, Martha McDonald, Barbara Reynolds and Lars Widstrand.

The budget process for FY2011 has been more difficult than any in recent memory. The FY2011 budget you will vote on at Annual Town Meeting on May 1, 2010, will undoubtedly be different from the proposal you will see today. As of this meeting, there are still many uncertainties. There is still a sizable discrepancy between the school budget proposed by the Town Manager and that proposed by the School Department. There are ongoing negotiations with employee representatives about changes to the health-care options. There are several Warrant Articles that could have a significant impact on the budget, including funding for improvements to the Department of Public Works facility and a Feasibility Study for Lunenburg High School.

In the face of these uncertainties, the Town Manager, the finance team and the department heads have pulled together a reasonable FY2011 Budget proposal that considers both the resources and the needs of the entire town. On behalf of the Finance Committee I would like to thank these dedicated public servants for their hard work and diligence. On the Revenue side, State aid is expected to be similar to FY2010 (+\$45K). Local receipts are slowly recovering, largely due to planned new growth from the two large housing projects currently underway (Tri-Town and Emerald Place).

On the expense side, As in FY2010, many Core services were held as close to level-service as possible, but with the increasing costs, something has got to give. Costs for Health-care and Retirement Benefits have increased dramatically. We will continue to reduce personnel costs throughout the town government, including those expected from: Negotiation for benefit changes (like changing health-care options as previously mentioned), Staff reductions due to productivity gains based on reorganizations. Staff reductions via attrition

and possible layoffs. Many unfilled positions from FY2010 will remain unfilled for FY2011. In several cases, retiring employees will not be replaced (in both the Lunenburg Public Schools and non-School portions of town).

While projected enrollment is decreasing by 2.8%, and in spite of significant efficiencies and creative problem solving, the Lunenburg Public Schools, have come in with a requested 1% increase. This is partially driven by an increase in Special Needs requirements. The budget you will see from the Town Manager is for a 1% decrease.

We continue to be very cautious about the Capital Equipment plan. In 2008, Capital Plan + Capital Program = \$1,112,008, in 2009, Capital Plan + Capital Program = \$607,710, in 2010, Capital Plan + Capital Program = \$233,950, in 2011, Capital Plan + Capital Program = \$317,785. At this time there are two other things we would like you to remember: We are trying to minimize any dependence on the Stabilization Fund. Our ability to maintain Stabilization is one of the factors in our recently improved bond rating. Please remember that in all likelihood over the next several years we will be facing requests for building projects for both the School Department and the DPW. We may use regular borrowing during FY2011-12 for the Department of Public Works renovations.

Referred to Town Manager Kerry Speidel, presented the attached brief PowerPoint presentation on the budget adjustments.

Final message, from Finance Committee Chair: We are continuing to try to streamline operations, improve efficiencies and investigate other methods of cost savings. The Town is also exploring further utilization of grants to help tide us over these difficult times.

Board of Selectmen reconvened @ 8:12 PM, Chair expressed appreciation to the Finance Committee and noted the visibility to the public by the Finance Committee has been incredibly beneficial to the public and for town meeting. Commented on everybody doing their best in very difficult times. At a point now that where we're at is there is nothing left for the town, but personnel and service cuts. This is not a position anyone takes lightly or insensitively.

CURRENT BUSINESS

1. Manager Updates

- MEMA will be in town tomorrow, touring our latest flood damage. Going through the process with MEMA still trying to identify a minimum of 2.5 million dollars in municipal damage within the county before they will declare federal disaster, which is part of the purpose of their visit.

2. Minutes - Board of Selectmen for 3/16/10 and 3/30/10 reviewed and signed.

Warrants - #56 10, April 5, 2010, \$143,107.92 and #55 10, April 6, 2010 - \$96,076.91 reviewed and signed.

Action File Issues – Paula has questions regarding Chapter 90 money available for road maintenance and what is the status of road maintenance plan and per Kerry she has asked the DPW Director to be prepared for a presentation in May.

Paula also questioned the on going repairs and maintenance to the Lake Shirley dam, funding and what has been proposed for next years work. Finally, last issue is a workshop on the trash program and if we are going to be looking at the trash program, bag fees and total program. Per Kerry that has not occurred and will occur this month.

Dave questioned the gas station next door that has been sitting vacant and where we are with this. Per Kerry, last week we filed a grant application with DEP as the property is not owned by the town, the owner has filed bankruptcy, we've spoken with town counsel and obviously the tanks have been sitting there and only a matter of time before they start leaking. New grant program to remove the tank and we would be able to do this without assuming liability for the property, anticipate that once this is done the property will be sold. There are a couple of other options, can remediate the property and place a lien on the property or the town could just assume the cost of the lien. This process is very cumbersome and may relook at this option. There is an IRS lien which is significant on the property. We have not done any soil analysis so at this point we don't know what involved and what costs may be incurred.

3. Special / Annual Town Meeting Articles – final versions to be forwarded to board. Chair noted the final number for the school feasibility study (Article 15) is at \$750,000. Also discussed the various options for the DPW Renovations and per Dave had to look at all options, especially the lowest cost, which was the whole intent to clarify. Per Kerry in speaking with the Chair of the task force committee the 1.1 million would allow for a 10% contingency and we wouldn't over expend. Dave motion to recommend approval of Article 3, Paula seconded, voted unanimously to approve.

Dave Reif came before the board regarding the \$750,000 which was based per recommendation from the MSBA; based upon their previous experience with other school systems. It doesn't take into account any analysis, his anticipation is that it will go down but at this point in time, they don't have a firm number. A meeting has been scheduled with MSBA for next Thursday and if we don't have the clarity, then we'll pass over the article. Noted that we have much of the first portion of the feasibility study from the prior one (D.R.A) and hope that they will take this information into account.

Tom A., noted that what is currently being discussed at this point are cuts in personnel and services. Paula has a fundamental problem with calling Tom or Dave for updates from the "working group" on the budget and would rather have all members involved in and wants to be part of these difficult discussions that all have been involved with. Kerry noted that the revised budget presentation are her changes and not a group consensus, those were changes that she made to her original recommendation and not reflective as a whole on how the group felt. Dave Reif, noted that they have shared what the impact would be of the Town Manager's budget and people

should be aware that if we have to go to that budget, we'll have to go beyond the staff cuts that have been talked about. Dave M. noted that we provide services to the town and for the people to do their jobs we need to provide equipment for them to provide these services; we need this equipment to get this done. Need to maintain what we have and give the tools to perform these tasks.

OLD BUSINESS

1. **Committee Updates** – Chair, announced that tentatively a meeting is scheduled for the budget working group for this Thursday. Steve would request that this committee bring the information back to their respective boards so that we're not just hit with the information, as he doesn't know what the discussions have been. Per Chair the venue was so that the members of the respective committees would bring the information back to the committees and discuss overall what is being discussed.

Paula noted the importance as to what the cuts in personnel would be and in her mind, not sure what this would mean and just what personnel and services are being discussed. She doesn't want to attend the public hearing and find out about them at that point, wants to know the plan beforehand. Understood that the goal of the working committee was to discuss some scenarios and bringing it back to the other members. Tom M., questioned what have they been discussing and per Tom A., the revenue cuts and how to adjust those numbers, which this is the first that the board has heard of these cuts. Dave part of the process is the sensitivity as you don't want to throw potential employee cuts as we are putting everything out on the table and agree that there needs to be discussion among the board.

2. **Liquor License Regulations** – Tom M., noted under section 1.03 to include sexual orientation under section 1.03 A, Paula motioned to adopt as drafted with the addition of "sexual orientation" under section 1.03A, Tom M., seconded voted unanimously. All license holders will be informed of the Regulations that have been adopted and will be provided to all future applicants.

Advertise on what licenses are available, what licenses are available from the start so that all are aware of what licenses may be available.

APPOINTMENTS/REAPPOINTMENTS

1. **Resignations** – Green Community Task Force – Lisa Krowitz, PACC Kevin in O'Hara – Board accepted with regrets the resignation of Lisa Krowitz, letter of appreciation to be sent. Also noted the resignation of Kevin O'Hara from the PACC Committee as his job does not allow him the time commitment. Per Tom M., expressed great thanks to Kevin for the work that he did on the committee and a letter will be forwarded to him as well.

Appointments of Joanne McQuaid to the Green Community Task Force Tom M., motion to appoint, Paula seconded, voted unanimously. Steve motion to appoint John Simeone to the Sewer Commission, Paula seconded voted unanimously to approve.

2. **Joint Appointment, per Charter Section 3-1 General Provisions, (f) Filling of Vacancies, (2) Library Trustee, Kathleen Murray** - Kathleen Murray of 810 Flat Hill Road came before the board for the appointment as a Library Trustee. Also present were Library Board of Trustees members John Mara, Chair and Debra Chapdelaine, Lisa Krowitz and Leonard Smetana present and advised that Kathleen would be filling the vacancy of Mr. Kelly's seat. Tom M., motion to appoint Kathleen Murray to Library Board of Trustees Paula seconded, voted unanimously.

EXECUTIVE SESSION

1. **Contract negotiations** - Adjourned Regular Session at 8:45 P.M. and opened Executive Session by roll call vote; Steve aye, Tom A. aye, Paula aye, Tom M. aye and Dave aye, at this time for the purpose of discussing contract deliberations when having in open session would be detrimental to the town's negotiating strategies, MGL Chapter 39, §23B (3). Chairman announced that the Board would not be returning to Regular Session.

Next Board of Selectmen meeting scheduled for April 13, 2010.

Being no further business board voted unanimously to adjourn Regular Session at 8:45 P.M.

Respectfully submitted,

Laura Williams, Chief Administrative Assistant
Board of Selectmen

FY2011 Budget Recommendation

Kerry A. Speidel, Town Manager
April 6, 2010

FY2011 Budget Adjustments from Preliminary to Proposed

Category 2: Assume More Risk & Service Reduction

less: Snow & Ice	\$	(42,500)
less: Legal Expense	\$	(25,000)
less: Salary & Wages	\$	(20,710)
	sub-total:	\$ (88,210)

FY2011 Budget Adjustments from Preliminary to Proposed

Original Revenue	\$	28,038,045
less: 4% Chapter 70	\$	(191,100)
less: 4% General Government	\$	(37,269)
add: 5% General Government	\$	46,586
add: Capital Articles	\$	22,785

Adjusted Revenue: \$ 27,879,047

FY2011 Budget Adjustments from Preliminary to Proposed

Category 3- Additions to Original Proposal

add: Capital Plan	\$	22,785
add: Warrant Article	\$	15,000
add: Elections	\$	5,470
	sub-total:	\$ 43,255

FY2011 Budget Adjustments from Preliminary to Proposed

Category 1: Adjustments based upon firm bids

less: Debt Service	\$	(38,425)
less: Medicare Adjustment	\$	(34,087)
less: Liability Insurance Adj.	\$	(20,000)
less: Workers Comp Adj.	\$	(15,000)
less: Audit	\$	(3,000)
less: Retirement Assessment	\$	(2,424)
less: Health Insurance	\$	(1,125)
add: MRPC Assessment	\$	18
	sub-total:	\$ (114,043)

FY2011 Budget Adjustments from Preliminary to Proposed

Original Expenditures:	\$	28,038,045
Category 1: Better Data	\$	(114,043)
Category 2: Risk	\$	(88,210)
Category 3: Add-ons	\$	43,255
	total:	\$ (158,998)

Adjusted Expenditures: \$ 27,879,047

Town of Lunenburg
FY2011 Budget Adjustments
from Preliminary to Proposed

Notes:

Original Revenue	\$	28,038,045	
less: 4% Chapter 70	\$	(191,100)	Local Aid Joint Statement
less: 4% General Government	\$	(37,269)	Local Aid Joint Statement
add: 5% General Government	\$	46,586	Original Assumption
add: Capital Articles	\$	22,785	Old Capital Articles available for Reappropriations
 Adjusted Revenue:	\$	27,879,047	
 Original Expenditures:	\$	28,038,045	
less: Debt Service	\$	(38,425)	Corrected Debt Service Schedule
less: Medicare Adjustment	\$	(34,087)	More accurate Payroll Projection (School)
less: Liability Insurance Adj.	\$	(20,000)	Actual bid
less: Workers Comp Adj.	\$	(15,000)	Actual bid
less: Audit	\$	(3,000)	Able to negotiate new contract without an increase
less: Retirement Assessment	\$	(2,424)	Corrected Assessment, based upon early pay deduction
less: Health Insurance	\$	(1,125)	Further audit of enrollment & retirement liability
add: MRPC Assessment	\$	18	Final Assessment
less: Snow & Ice	\$	(42,500)	Assume more risk of deficit; budget 7% less than 5 year average
less: Legal Expense	\$	(25,000)	Assume more risk of deficit; O'Brien Homes & Hollis Hills Appeal
less: Salary & Wages	\$	(20,710)	General Government, Reduce 0.6 FTE (2 departments affected)
add: Capital Plan	\$	22,785	Recommendation by Capital Planning Committee
add: Warrant Article	\$	15,000	Assessor's Warrant Article for Personal Property Revaluation
add: Elections	\$	5,470	2 State Elections; 1 Local Election
 Adjusted Expenditures:	\$	27,879,047	

PROJECTED REVENUES/EXPENDITURES FY2011

	FY'09 BUDGETED	FY'10 BUDGETED	FY'11 BUDGETED	EXPENDITURES	FY'09 BUDGETED	FY'10 BUDGETED	FY'11 4/5/10 Town Manager Rec
PROPERTY TAXES							
Prior Year Levy Limit	\$ 15,368,583.00	\$ 15,890,966.00	\$ 16,414,992.00	Maturing Debt	\$ 1,751,372.00	\$ 1,771,555.00	\$ 1,938,212.00
2.12% Increase	\$ 371,455.70	\$ 393,855.54	\$ 410,375.00	Interest/Insurance Costs on Debt	\$ 922,032.00	\$ 892,946.00	\$ 959,389.00
Estimated New Growth	\$ 138,168.00	\$ 130,170.00	\$ 150,000.00	Gen Gov Unclassified	\$ 2,205,842.00	\$ 2,152,356.00	\$ 2,457,192.00
Debt Exclusions				General Government	\$ 1,237,559.00	\$ 1,153,128.00	\$ 1,231,596.00
				Central Purchasing	\$ 47,200.00	\$ 41,612.00	\$ 41,650.00
				Protection	\$ 2,293,638.00	\$ 2,230,948.00	\$ 2,322,821.00
				Health & Sanitation	\$ 67,366.00	\$ 64,173.00	\$ 66,361.00
				Public Assistance	\$ 127,385.00	\$ 103,452.00	\$ 114,986.00
STATE PROVIDED FUNDS				Department of Public Works	\$ 1,203,957.00	\$ 1,256,036.00	\$ 1,371,823.00
Cherry Sheet/State Aid	\$ 6,574,321.00	\$ 6,004,013.00	\$ 6,055,681.00	Schools	\$ 15,318,628.00	\$ 15,083,297.00	\$ 14,936,887.00
Police Career Incentive	\$ 64,065.00	\$ 11,495.00	\$ 5,914.00	Library	\$ 329,867.00	\$ 303,099.00	\$ 329,791.00
Subtotal State Aid	\$ 6,638,386.00	\$ 6,015,508.00	\$ 6,061,595.00	Recreation	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
PROJECTED LOCAL RECEIPTS							
Local Receipts	\$ 2,506,600.00	\$ 2,215,343.00	\$ 2,363,606.00	Changes to FY'09 Budget (FY'10 Recap)	\$ 25,507,326.00	\$ 25,054,902.00	\$ 25,719,408.00
				Subtotal Receipts		\$ (78,038.00)	
				2,506,600.00	2,215,343.00	2,363,606.00	CHERRY SHEET CHARGES
OTHER REVENUES							
Overlays Surplus	\$ 23,109.38			Cherry Sheet Offset	\$ 466,295.00	\$ 360,982.00	\$ 426,243.00
Free Cash	\$ 406,074.00			State & County	\$ 145,071.00	\$ 135,718.00	\$ 130,705.00
Unexpended Articles	\$ 84,779.57	\$ 27,601.81	\$ 22,785.00	Choice/Charter Assessments	\$ 655,725.00	\$ 567,691.00	\$ 535,599.00
Borrowing	\$ 249,960.00			Changes to FY'09 Assessments	\$ (134,287.00)		
Stabilization Fund	\$ -	\$ 112,500.00					
MSBA Reimbursements	\$ 586,560.88	\$ 559,058.00	\$ 559,057.00	Subtotal CS Charges	\$ 1,267,091.00	\$ 930,104.00	\$ 1,092,547.00
ARRA Funding - School	\$ 121,950.00			Allow for Abatements/Exemptions	\$ 97,988.20	\$ 141,563.39	\$ 145,000.00
ART 5/5/08 (5/1/09 FY10 Recap)	\$ 1,897.00			Worc City Retirement Assessment	\$ 493,121.00	\$ 528,137.00	\$ 583,808.00
FY2009 Revenue Reduction (5/1/09 FY10 Recap)	\$ (174,492.00)			Tax Title	\$ 6,500.00	\$ 3,500.00	\$ 5,500.00
				Layoffs			
Trust & Special Revenue Funds				Capital Articles	\$ 607,710.00	\$ 233,950.00	\$ 317,785.00
Sewer Enterprise	\$ 30,715.00	\$ 30,715.00	\$ 30,715.00	General Fund Articles	\$ 40,500.00	\$ 60,580.23	\$ 15,000.00
Sewer Betterments	\$ 732,849.00	\$ 726,968.00	\$ 802,490.00	Teachers' Deferral	\$ 18,108.00	\$ 18,108.00	\$ -
Water Betterments				May 2008 STM Appropriations	\$ 62,779.00	\$ 219,736.33	\$ -
Sale of Real Estate Revolving Account	\$ 82,755.00			FY09 Articles STM	\$ -	\$ 4,654.25	\$ -
Subtotal Other Revenue	\$ 2,197,302.83	\$ 1,406,197.81	\$ 1,477,826.00	FY'09 Articles ATM		\$ 35,075.00	
				Capital Program			
				Court Judgements		\$ 27,500.00	
<i>Other Financing Sources</i>							
Sewer Project				Snow & Ice Deficit			
Capital Improvement Fund				Sanitary Landfill Repair			
Septic Loan Revenue	\$ 10,872.00	\$ 10,872.00	\$ 10,872.00				
				Prior Year Expense	\$ 5,323.00		
				Dispatcher's Contract Settlement	\$ 5,441.00		
				Nov 2005 STM Appropriations			
				FY04 Allowance Abate/Exempt			
				Transfer to Stabilization Fund 11/15			
				Recycling Enterprise Deficit		\$ 115,161.48	
				Enterprise Funds		\$ 814,352.54	
TOTAL REVENUE	\$28,268,844.53	\$27,889,569.89	\$27,879,048.00	TOTAL EXPENDITURES	\$ 28,268,844.53	\$ 27,889,569.89	\$ 27,879,048.00

FY 2011 Projected Omnibus Budget

Line No.		Expenditure FY07	Expenditure FY08	Budgeted FY2009	Expenditure FY2010	Budgeted FY2011	Revised FY2011 Town Manager 2/15/10	Town Manager FY2010	\$ Chg Revised FY2011/FY2010	% Chg Revised FY2011/Budget
<i>Maturing Debt & Interest</i>										
1	Principal Loans	\$ 1,529,705.00	\$ 1,626,912.00	\$ 1,751,371.00	\$ 1,771,355.00	\$ 1,983,212.00	\$ 1,938,212.00	\$ 1,66,857.00	9.42%	
2	Interest -Loans	\$ 868,868.00	\$ 942,725.00	\$ 897,032.00	\$ 834,667.00	\$ 942,039.00	\$ 948,614.00	\$ 113,947.00	13.65%	
3	Interest-Temporary Loans	\$ 71,123.00	\$ 24,034.00	\$ 49,390.00	\$ 20,000.00	\$ -	\$ -	\$ (20,000.00)	-100.00%	
3A	Administrative Fees - Loans	\$ 15,000.00	\$ 6,636.00	\$ -	\$ 15,797.00	\$ 10,975.00	\$ 10,975.00	\$ (4,822.00)	-30.52%	
3B	Bond Issuance Costs	\$ 15,000.00	\$ 6,636.00	\$ -	\$ 22,482.00	\$ -	\$ -	\$ (22,482.00)	-100.00%	
	Total Maturing Debt	\$ 2,469,696.00	\$ 2,665,671.00	\$ 2,697,793.00	\$ 2,664,301.00	\$ 2,936,226.00	\$ 2,897,801.00	\$ 233,500.00	8.76%	
<i>Unclassified</i>										
4	Liability Insurance	\$ 161,594.00	\$ 142,190.00	\$ 147,044.00	\$ 136,000.00	\$ 142,800.00	\$ 122,800.00	\$ (13,200.00)	-9.71%	
5	Workers Compensation	\$ 89,604.00	\$ 92,412.00	\$ 83,579.00	\$ 85,000.00	\$ 85,000.00	\$ 70,000.00	\$ (15,000.00)	-17.65%	
6	Group Health Insurance	\$ 1,391,064.00	\$ 1,456,621.00	\$ 1,476,675.00	\$ 1,563,059.00	\$ 1,837,200.00	\$ 1,836,075.00	\$ 273,016.00	17.47%	
7	Group Life Insurance	\$ 15,137.00	\$ 15,114.00	\$ 15,119.00	\$ 16,800.00	\$ 18,060.00	\$ 18,060.00	\$ 1,260.00	7.50%	
8	Physicals	\$ 3,706.00	\$ 566.00	\$ 2,231.00	\$ 2,200.00	\$ 2,500.00	\$ 2,500.00	\$ 300.00	13.64%	
9	Print Town Reports	\$ 8,830.00	\$ 8,254.00	\$ 7,942.00	\$ 5,700.00	\$ 6,500.00	\$ 6,500.00	\$ 800.00	14.04%	
10	Mont Reg Planning Assess	\$ 2,463.00	\$ 2,524.00	\$ 2,587.00	\$ 2,652.00	\$ 2,700.00	\$ 2,718.00	\$ 66.00	2.49%	
11	Historical Commission	\$ 594.00	\$ -	\$ -	\$ 850.00	\$ 850.00	\$ 850.00	\$ -	0.00%	
12	Public Buildings	\$ 118,849.00	\$ 83,273.00	\$ 99,850.00	\$ 83,560.00	\$ 77,689.00	\$ 77,689.00	\$ (5,871.00)	-7.03%	
13	Reserve Fund	\$ 79,773.00	\$ 36,140.00	\$ 40,000.00	\$ 24,267.00	\$ 50,000.00	\$ 50,000.00	\$ 25,733.00	106.04%	
13A	Salary Reserve Fund	\$ 1,140.00	\$ 28,549.00	\$ 3,905.00	\$ 49,018.00	\$ 30,000.00	\$ 30,000.00	\$ (19,018.00)	-38.80%	
14	Unemployment Expense	\$ 19,578.00	\$ 18,632.00	\$ 2,425.00	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00	\$ 5,000.00	50.00%	
15	Medicare - Town's Share	\$ 172,052.00	\$ 195,738.00	\$ 205,675.00	\$ 173,250.00	\$ 259,087.00	\$ 225,000.00	\$ 51,750.00	29.87%	
	Total Gen Gov Unclassified	\$ 2,064,384.00	\$ 2,070,013.00	\$ 2,087,932.00	\$ 2,152,356.00	\$ 2,527,386.00	\$ 2,457,192.00	\$ 304,836.00	14.16%	
<i>General Government</i>										
16	Finance Committee Expense	\$ 330.00	\$ 389.00	\$ 283.00	\$ 360.00	\$ 500.00	\$ 500.00	\$ 140.00	38.89%	
17	Annual Town Audit	\$ 28,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 33,000.00	\$ 30,000.00	\$ -	0.00%	
19	Charter Review Committee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
20	Selectmen's Administration	\$ 104,521.00	\$ 114,305.00	\$ 123,331.00	\$ 119,255.00	\$ 124,617.00	\$ 124,617.00	\$ 5,362.00	4.50%	
21	Selectmen Salaries	\$ 383.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%	
22	Town Manager Salary	\$ 85,000.00	\$ 115,228.00	\$ 113,248.00	\$ 112,788.00	\$ 115,000.00	\$ 115,000.00	\$ 2,212.00	1.96%	
23	Town Manager Expense	\$ 7,945.00	\$ 8,205.00	\$ 4,681.00	\$ 2,210.00	\$ 3,450.00	\$ 3,450.00	\$ 1,240.00	56.11%	
24	Town Accountant	\$ 131,928.00	\$ 142,925.00	\$ 147,952.00	\$ 145,290.00	\$ 151,940.00	\$ 151,940.00	\$ 6,650.00	4.58%	
25	Treasure's Administration	\$ 78,530.00	\$ 91,946.00	\$ 89,968.00	\$ 64,571.00	\$ 76,856.00	\$ 76,856.00	\$ 12,285.00	19.03%	
26	Banking Charges	\$ 14,828.00	\$ 13,145.00	\$ 925.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	100.00%	
27	Tax Collector's Admin	\$ 86,289.00	\$ 72,227.00	\$ 80,394.00	\$ 80,308.00	\$ 91,181.00	\$ 76,770.00	\$ (3,538.00)	-4.41%	
28	Assessor's Salaries	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0.00%	
29	Assessor's Administration	\$ 100,252.00	\$ 106,595.00	\$ 108,043.00	\$ 115,127.00	\$ 114,094.00	\$ 114,094.00	\$ (1,033.00)	-0.90%	
30	Sealer of Weights & Measures	\$ 3,322.00	\$ 3,342.00	\$ 3,255.00	\$ 3,350.00	\$ 3,350.00	\$ 3,350.00	\$ -	0.00%	

FY 2011 Projected Omnibus Budget

Line No.		Expended FY07	Expended FY08	Budgeted FY2009	FY2010	FY2011 Town Manager 2/15/10	Recommending Manager 2/15/10	Revised FY2011 Town Manager	% Chg Revised FY2011/FY2010	% Chg Revised FY2011/FY2010
										Budget
31	Technology Director	\$ 154,098.00	\$ 171,897.00	\$ 112,005.00	\$ 158,056.00	\$ 148,675.00	\$ 148,675.00	\$ (9,381.00)	-5.94%	
32	Legal Expenses	\$ 211,656.00	\$ 128,553.00	\$ 175,812.00	\$ 95,000.00	\$ 175,000.00	\$ 150,000.00	\$ 55,000.00	57.89%	
33	Town Clerk Salary	\$ 13,520.00	\$ 14,025.00	\$ 40,560.00	\$ 39,780.00	\$ 40,560.00	\$ 40,560.00	\$ 780.00	1.96%	
34	Town Clerk's Administration	\$ 37,253.00	\$ 34,393.00	\$ 20,264.00	\$ 22,975.00	\$ 24,757.00	\$ 24,757.00	\$ 1,782.00	7.76%	
35	Elections	\$ 10,765.00	\$ 7,228.00	\$ 8,529.00	\$ 5,510.00	\$ 5,510.00	\$ 11,060.00	\$ 5,550.00	100.73%	
36	Registration & Census	\$ 9,790.00	\$ 8,925.00	\$ 11,105.00	\$ 12,639.00	\$ 12,639.00	\$ 12,639.00	\$ -	0.00%	
37	Planning Board	\$ 84,460.00	\$ 91,874.00	\$ 97,469.00	\$ 97,109.00	\$ 102,909.00	\$ 96,611.00	\$ (498.00)	-0.51%	
38	Zoning Board of Appeals	\$ 3,170.00	\$ 3,188.00	\$ 2,803.00	\$ 3,228.00	\$ 3,328.00	\$ 3,328.00	\$ 100.00	3.10%	
39	Conservation Commission	\$ 37,484.00	\$ 38,992.00	\$ 40,871.00	\$ 44,272.00	\$ 45,589.00	\$ 45,589.00	\$ 1,317.00	2.97%	
	Total General Government	\$ 1,203,824.00	\$ 1,198,152.00	\$ 1,212,298.00	\$ 1,153,128.00	\$ 1,274,835.00	\$ 1,231,596.00	\$ 78,468.00	6.80%	
	<i>Central Purchasing</i>									
40	Central Purchasing	\$ 28,395.00	\$ 42,364.00	\$ 46,331.00	\$ 41,612.00	\$ 41,650.00	\$ 41,650.00	\$ 38.00	0.09%	
	Total Central Purchasing	\$ 28,395.00	\$ 42,364.00	\$ 46,331.00	\$ 41,612.00	\$ 41,650.00	\$ 41,650.00	\$ 38.00	0.09%	
	<i>Protection</i>									
41	Police Department	\$ 1,128,518.00	\$ 1,214,188.00	\$ 1,234,923.00	\$ 1,173,814.00	\$ 1,227,697.00	\$ 1,227,697.00	\$ 53,883.00	4.59%	
42	Police Lock Up	\$ 37,730.00	\$ 37,854.00	\$ 50,195.00	\$ 44,400.00	\$ 48,200.00	\$ 48,200.00	\$ 3,800.00	8.56%	
43	Injury Leave	\$ 17,202.00	\$ 10,255.00	\$ 1,130.00	\$ 34,000.00	\$ 5,000.00	\$ 5,000.00	\$ (29,000.00)	-85.29%	
44	Police/Fire Medical Expenses	\$ 70.00	\$ 620.00	\$ 303.00	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	\$ 500.00	25.00%	
45	Vehicle Mtc - Police	\$ 44,265.00	\$ 47,424.00	\$ 55,337.00	\$ 57,000.00	\$ 55,550.00	\$ 55,550.00	\$ (1,450.00)	-2.54%	
	Subtotal Police	\$ 1,227,785.00	\$ 1,310,341.00	\$ 1,341,888.00	\$ 1,311,214.00	\$ 1,338,947.00	\$ 1,338,947.00	\$ 27,733.00	2.12%	
46	Fire Department	\$ 460,308.00	\$ 487,180.00	\$ 505,091.00	\$ 518,633.00	\$ 541,773.00	\$ 541,773.00	\$ 23,140.00	4.46%	
46A	Capital - Fire Dept.	\$ 4,204.00	\$ 53,774.00	\$ 16,532.00	\$ 20,000.00	\$ 16,000.00	\$ 16,000.00	\$ (4,000.00)	-20.00%	
47	Fire Hydrant Expense	\$ 14,193.00	\$ 14,154.00	\$ 14,236.00	\$ 14,265.00	\$ 14,265.00	\$ 14,265.00	\$ -	0.00%	
48	Radio Equipment Mtc.	\$ 3,416.00	\$ 4,484.00	\$ 14,036.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%	
49	Radio Watch	\$ 177,946.00	\$ 186,796.00	\$ 182,042.00	\$ 171,604.00	\$ 193,925.00	\$ 193,925.00	\$ 22,321.00	13.01%	
50	Vehicle Mtc - Fire	\$ 24,264.00	\$ 24,103.00	\$ 61,693.00	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00	\$ -	0.00%	
	Subtotal Fire Dept.	\$ 684,331.00	\$ 770,491.00	\$ 793,630.00	\$ 763,502.00	\$ 804,963.00	\$ 804,963.00	\$ 41,461.00	5.43%	
51	Emergency Management	\$ 1,098.00	\$ 1,127.00	\$ -	\$ 1,000.00	\$ 3,500.00	\$ 3,500.00	\$ 2,500.00	250.00%	
52	Wiring Inspector	\$ 17,403.00	\$ 12,866.00	\$ 11,983.00	\$ 10,000.00	\$ 17,500.00	\$ 17,500.00	\$ 7,500.00	75.00%	
53	Building Inspector	\$ 102,974.00	\$ 111,146.00	\$ 111,525.00	\$ 110,552.00	\$ 115,831.00	\$ 115,831.00	\$ 5,279.00	4.78%	
54	Municipal Hearing Officer	\$ 2,500.00	\$ 2,443.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%	
55	Plumbing/Gas Inspector	\$ 13,950.00	\$ 9,633.00	\$ 7,084.00	\$ 8,000.00	\$ 15,000.00	\$ 15,000.00	\$ 7,000.00	87.50%	
56	Animal Control	\$ 24,131.00	\$ 23,794.00	\$ 23,824.00	\$ 24,180.00	\$ 24,580.00	\$ 24,580.00	\$ 400.00	1.65%	

FY 2011 Projected Omnibus Budget

Line No.		Expenditure FY07	Expenditure FY08	Budgeted FY2010	FY2011 Town Manager Recommendation	Revised FY2011 Budget	% Chg Revised FY2011/FY2010	% Chg Revised FY2011/Budget	% Chg Revised FY2011/FY2010
	Subtotal Other Protection	\$ 162,056.00	\$ 162,069.00	\$ 156,916.00	\$ 156,232.00	\$ 178,911.00	\$ 178,911.00	\$ 22,679.00	14.52%
	Total Protection	\$ 2,074,172.00	\$ 2,242,841.00	\$ 2,292,434.00	\$ 2,230,948.00	\$ 2,322,821.00	\$ 2,322,821.00	\$ 91,873.00	4.12%
	<i>Health & Sanitation</i>								
57	General Health Expense	\$ 20,793.00	\$ 23,435.00	\$ 26,909.00	\$ 30,052.00	\$ 32,240.00	\$ 32,240.00	\$ 2,198.00	7.28%
58	Nashoba Board of Health	\$ 25,903.00	\$ 25,902.00	\$ 25,902.00	\$ 25,903.00	\$ 25,903.00	\$ 25,903.00	\$ -	0.00%
59	Nashoba Nursing	\$ 7,618.00	\$ 7,618.00	\$ 7,618.00	\$ 7,618.00	\$ 7,618.00	\$ 7,618.00	\$ -	0.00%
60	Mental Health	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
61	Animal Inspector Salary	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ -	0.00%
	Total Health & Sanitation	\$ 59,914.00	\$ 62,555.00	\$ 61,029.00	\$ 64,173.00	\$ 66,361.00	\$ 66,361.00	\$ 2,198.00	3.41%
	<i>Department of Public Works</i>								
62	Highway Labor	\$ 329,893.00	\$ 377,146.00	\$ 377,375.00	\$ 361,998.00	\$ 391,699.00	\$ 391,699.00	\$ 29,701.00	8.20%
63	Highway OT	\$ 4,983.00	\$ 2,819.00	\$ 1,879.00	\$ 2,518.00	\$ 3,000.00	\$ 3,000.00	\$ 482.00	19.14%
64	General Highway Maintenance	\$ 54,074.00	\$ 121,041.00	\$ 51,751.00	\$ 100,850.00	\$ 113,500.00	\$ 113,500.00	\$ 12,650.00	12.54%
64A	Capital - General Highway	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
65	Town Highway Garage	\$ 19,254.00	\$ 18,059.00	\$ 19,845.00	\$ 16,870.00	\$ 17,463.00	\$ 17,463.00	\$ 593.00	3.52%
66	Traffic Signs & Devices	\$ 7,765.00	\$ 11,499.00	\$ 17,205.00	\$ 16,400.00	\$ 12,650.00	\$ 12,650.00	\$ (3,750.00)	-22.87%
67	Vehicle Mtc. - Highway	\$ 43,886.00	\$ 45,265.00	\$ 61,851.00	\$ 53,035.00	\$ 53,035.00	\$ 53,035.00	\$ -	0.00%
68	Facilities and Grounds	\$ 137,983.00	\$ 186,378.00	\$ 206,730.00	\$ 214,113.00	\$ 220,770.00	\$ 220,770.00	\$ 6,657.00	3.11%
68A	Capital - Facilities & Grounds	\$ 10,925.00	\$ 130,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
69	Park Department	\$ 62,734.00	\$ 60,170.00	\$ 65,781.00	\$ 64,908.00	\$ 67,524.00	\$ 67,524.00	\$ 2,616.00	4.03%
70	Cemetery Department	\$ 42,206.00	\$ 44,765.00	\$ 45,234.00	\$ 45,844.00	\$ 46,682.00	\$ 46,682.00	\$ 838.00	1.83%
71	Tree Removal	\$ 7,350.00	\$ 11,367.00	\$ 9,288.00	\$ 14,500.00	\$ 16,500.00	\$ 16,500.00	\$ 2,000.00	13.79%
72	Solid Waste	\$ 236,000.00	\$ -	\$ 80,000.00	\$ 165,000.00	\$ 125,000.00	\$ 125,000.00	\$ (40,000.00)	-24.24%
73	Snow Removal Expense	\$ 167,765.00	\$ 343,633.00	\$ 298,580.00	\$ 200,000.00	\$ 292,500.00	\$ 250,000.00	\$ 50,000.00	25.00%
	Total DPW	\$ 1,168,893.00	\$ 1,233,067.00	\$ 1,366,019.00	\$ 1,256,036.00	\$ 1,360,323.00	\$ 1,317,823.00	\$ 61,787.00	4.92%
	<i>Public Assistance</i>								
74	Council on Aging	\$ 77,987.00	\$ 85,227.00	\$ 97,899.00	\$ 96,042.00	\$ 105,076.00	\$ 105,076.00	\$ 9,034.00	9.41%
	Subtotal C.O.A.	\$ 77,987.00	\$ 85,227.00	\$ 97,899.00	\$ 96,042.00	\$ 105,076.00	\$ 105,076.00	\$ 9,034.00	9.41%
75	Veterans' Benefits	\$ -	\$ 6,579.00	\$ 9,140.00	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	100.00%
76	Veteran's Administration	\$ 3,600.00	\$ 3,600.00	\$ 3,624.00	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00	\$ -	0.00%
77	Registrar of Vets' Graves	\$ -	\$ -	\$ 360.00	\$ 360.00	\$ 360.00	\$ 360.00	\$ -	0.00%
78	Memorial Day	\$ 653.00	\$ 549.00	\$ 462.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ -	0.00%
	Subtotal Veterans	\$ 4,253.00	\$ 10,728.00	\$ 13,226.00	\$ 7,410.00	\$ 9,910.00	\$ 9,910.00	\$ 2,500.00	33.74%

FY 2011 Projected Omnibus Budget

Line No.		Expended FY07	Expended FY08	Budgeted FY2010	FY2011 Town Manager 2/15/10	Revised FY2011 Town Manager Recommendation	\$ Chg Revised FY2011/FY2010 Budget	% Chg Revised FY2011/FY2010 Budget
Total Assistance	\$ 82,240.00	\$ 95,955.00	\$ 111,125.00	\$ 103,452.00	\$ 114,986.00	\$ 114,986.00	\$ 11,534.00	11.15%
<i>Schools</i>								
79 School Department	\$ 13,584,897.00	\$ 14,181,467.00	\$ 14,137,477.00	\$ 14,445,320.00	\$ 14,300,867.00	\$ 14,300,867.00	\$ (144,453.00)	-1.00%
80 Monty Tech Assessment	\$ 584,719.00	\$ 638,471.00	\$ 563,508.00	\$ 637,977.00	\$ 636,020.00	\$ 636,020.00	\$ (1,957.00)	-0.31%
81 Vehicle Mtc - School	\$ 5,889.00	\$ 5,850.00	\$ 9,206.00	\$ -	\$ -	\$ -	\$ -	
Total Schools	\$ 14,175,505.00	\$ 14,825,788.00	\$ 14,710,191.00	\$ 15,083,297.00	\$ 14,936,887.00	\$ 14,936,887.00	\$ (146,410.00)	-0.97%
<i>Library</i>								
82 Lunenburg Public Library	\$ 261,414.00	\$ 290,800.00	\$ 308,624.00	\$ 303,099.00	\$ 329,791.00	\$ 329,791.00	\$ 26,692.00	8.81%
Total Library	\$ 261,414.00	\$ 290,800.00	\$ 308,624.00	\$ 303,099.00	\$ 329,791.00	\$ 329,791.00	\$ 26,692.00	8.81%
<i>Recreation</i>								
83 Band Concerts	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
Total Recreation	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
Total Omnibus	\$ 23,588,437.00	\$ 24,727,206.00	\$ 24,895,376.00	\$ 25,054,902.00	\$ 25,913,766.00	\$ 25,719,408.00	\$ 664,506.00	2.65%

Town Accountant's Reconciliation:

4/5/10

Change from 2/15/10 Projection		
Revenues		
	Chapter 70 Aid	\$ (191,100.00)
	Lottery Aid	\$ 9,317.00
	Unexpended Articles	\$ 22,785.00
		\$ (158,998.00)
Expenditures		
	Principal - Loans	\$ 45,000.00
	Interest - Loans	\$ (6,575.00)
	Liability Insurance	\$ 20,000.00
	Worker's Compensation	\$ 15,000.00
	Health Insurance	\$ 1,125.00
	MRPC Assessment	\$ (18.00)
	Medicare Expense	\$ 34,087.00
	Annual Audit	\$ 3,000.00
	Tax Collector's Admin.	\$ 14,411.00
	Legal Expense	\$ 25,000.00
	Elections	\$ (5,470.00)
	Planning Board	\$ 6,298.00
	Snow Removal	\$ 42,500.00
	Capital Plan	\$ (22,785.00)
General Fund Article - #8 Personal Prop Audit		\$ (15,000.00)
Worcester County Retirement Assessment		\$ 2,424.00
Allow Abatements/Exemptions		\$ 1.00
		\$ 158,998.00
		\$
		-